



Economic Incentive Claim for Refund of Sales and Use Tax

- Attach supporting documents
- Read instructions on reverse side

FORM
7-I

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number

Federal Employer I.D. or Social Security Number

NAME AND LOCATION ADDRESS OF CLAIMANT

NAME AND MAILING ADDRESS OF CLAIMANT (If different from location)

Name

Name

Street Address

Street or Other Mailing Address

City

State

Zip Code

City

State

Zip Code

Claim Period Beginning

and Ending

PROVIDE BASIS FOR CLAIM — ATTACH APPROPRIATE DOCUMENTATION AND SEE INSTRUCTIONS

1 Amount of Nebraska sales and use tax overpayment

1

AMOUNT CLAIMED

2 Local (city) sales or use tax:

City Name	Amount of Tax

3 Total of local sales or use tax (total of line 2)

3

4 Total Nebraska and local sales or use tax (total of lines 1 & 3)

4

☐ LB 775:

☐ Credit Refund

☐ Direct Refund

☐ Aircraft

Project No. _____

☐ LB 270

5 Can the Department of Revenue contact you or send you information on this claim via e-mail or FAX?

☐ YES

☐ NO

E-mail Address _____

FAX # _____

6 Print the name of the individual the department may contact to obtain additional information regarding this claim:

Authorized Contact Person (Please Print) _____

Telephone Number _____

I declare under penalties of law that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the

sign
here

Authorized Signature (Owner, Partner, Corporate Officer) _____

Telephone Number _____

Signature of Preparer Other Than Taxpayer _____

Telephone Number _____

Title (See Instructions) _____

Date _____

Address _____

Date _____

ACTION TAKEN BY THE NEBRASKA DEPARTMENT OF REVENUE

ACH ON FILE

☐ YES ☐ NO

STORAGE

BOX

REF. TYPE

FORCE CODE

DATE TO FINANCE

APPROVED

Code	Amount
1	
2	
3	
4	

COMMENTS: _____

Credit Earned

Credit Used

Ending Credit Balance

☐ APPROVED, ISSUE REFUND

☐ APPROVED AS REVISED,
SEE COMMENTS OR LETTER/E-MAIL DATED _____
Your refund will be issued in four to six weeks after approval.

☐ DISAPPROVED, SEE COMMENTS OR LETTER DATED _____

Authorized Signature _____

Date _____

Mail this claim and supporting documentation to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903**
Please make a copy of this form for your records

INSTRUCTIONS

This form, if not properly completed and adequately supported, is not a valid claim and may be returned.

WHO MAY FILE. Any qualifying taxpayer who has Employment Expansion and Investment Incentive Act (LB 270) credits or completed the qualification audit to establish Employment and Investment Growth Act (LB 775) benefits may file a refund claim. All claims for overpayment of sales and use taxes, based on Economic Tax Benefits, must be filed using this form.

WHAT IS A CLAIM. A filing not meeting the following requirements for a claim will not be accepted as a valid claim for overpayment of sales and use taxes by the department and will be returned to the filer. A valid claim must have the following:

1. All applicable lines on the form must be completed.
2. The claim must be signed by an authorized person. If authorized by power of attorney, a copy must be included.
3. The claim must have adequate documentation for the department to determine the validity of the claim. The following are the minimum requirements for adequate documentation:
 - a. Enclose a listing detailing the sales or use tax paid for which a refund is requested. The listing should be in **alphabetical** order by vendor. If the listing is prepared electronically, please submit the information on a 3.5 inch disk (Database file, Qpro, Excel, or Lotus). The listing should have the following information and format:

Vendor Name	Item Description	Invoice No.	Invoice Date	Taxable Amount	NE Sales Tax	Local Sales Tax	NE Use Tax	Local Use Tax	Total Tax	Invoice Included
										✓

- b. Attach a copy of every invoice for LB 270 claims where the total tax claimed is \$50 or more. If you are filing a claim because of LB 775, use the scope set by the department. Please arrange the invoice copies in the same order that the invoices appear on the listing and ensure the copies are legible. The invoices from each vendor need to clearly show the total purchase price and the amount of Nebraska sales tax paid. The department will contact you and randomly request other copies of invoices on the listing not sent with the refund claim or any other documentation needed.
 - c. If you are claiming a refund of use tax paid, submit a copy of the Nebraska Sales and Use Tax Return, Form 10, with the supporting listing of the purchases on which use tax was paid.

- d. If the claim is for LB 775 benefits, attach a copy of the qualification letter. If the claim is for an aircraft, attach an affidavit that the aircraft was used to transport elected public officials or for fund raising.

WHEN TO FILE. The refund claim must be filed within the statute of limitations for sales and use tax. This is generally within three years from the required filing date following the close of the period for which the overpayment was made. For LB 775 direct claims for the attainment period, the claim may be filed within three calendar years from the end of the year the required levels of employment and investment are first met, if this is later. For clarification contact the department or visit the department's Web site.

WHERE TO FILE. A claim for refund must be filed with the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

APPEAL PROCEDURE. After a claim for overpayment has been filed, a determination must be made by the department within 180 days of the filing of the claim. Another 30 days is allowed to send the taxpayer notice of the action taken on the claim. You can appeal any denial of a claim, within 30 days of the notice, to the Lancaster County District Court in Lincoln, Nebraska. If no appeal is made in 30 days, the determination becomes final.

PAYMENT OF REFUND CLAIM. The payment of a refund claim will only be sent to the taxpayer or to the taxpayer's representative holding a valid power of attorney.

The department must make payment of claims for \$75,000 or more electronically. If you do not have an ACH enrollment form filed with the Department, this will delay payment of your refund. The ACH form is available on our Web site.

E-MAIL OR FAX. If you allow the department to contact you by e-mail or FAX, you accept any risk of loss of confidentiality associated with this method of communication.

AUTHORIZED SIGNATURE. This refund claim must be signed by the owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with the department. Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.

IF YOU NEED ADDITIONAL INFORMATION. Visit the department's Web site at www.revenue.state.ne, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.